EXIBIT B.

PORTIONS OF L.S. 1 & 8 containing 56·775 ACRES sold by WALKER, BEATTIE & PEARCE to the ALBERTA STOCK YARDS Co. on the 1st JANUARY 1920. Consideration $2500.00 per Acre.

Statement showing what should have been the assessment based on the price sold for

Number	Year	1912	1913	1914	1915	1916	1917	1918	1919
2	Mill Rate as at the 31st Dec. of each year. Being 10% discount for payment prior to the 1st Oct. plus interest for three months which works out:- "Mill Rate x 0·918	11·47	17·22	19·05	13·43	14·92	18·25	28·46	32·64
3	Cash Value per acre as at 1st January of each year, based on the price obtained for it on January 1st 1920 Viz $2500.00 per Acre. Allowing Taxes at Mill-Rate as per #2 and interest	$ 1197·36	1300·08	1418·86	1551·85	1690·34	1843·58	2019·22	2238·19
4	Taxes per acre as at the 31st December of each year, being No 2 x No 3	$ 13·734	22·38	27·029	20·841	25·220	33·645	57·467	73·055
5	Taxes for 56·775 Acres, area of whole.	$ 779·75	1270·62	1534·57	1183·25	1431·87	1910·29	3262·69	4147·69
6	Total % to be added, based on 6% per annum from 1st Jan. 1913 to 30th April 1918 and from the latter date up to 1st Jan. 1920 at 8% per annum, not compounded.	43⅓%	37⅓%	31⅓%	25⅓%	18%	12%	6%	
7	Amount No 5 x No 6	$ 337·89	474·37	480·83	299·76	257·74	229·23	195·76	0
8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117·64	1744·99	2015·32	1383·01	1689·61	2139·52	3458·45	4147·69
	TAXES AS DEMANDED BY THE CITY								
9	Amount each year	$ 2086·88	4659·48	5136·48	2722·59	4104·74	3488·71	3646·25	4154·04
10	Amount on basis of No.6 No. 6 x No 9	$ 904·31	1739·54	1609·43	689·72	738·85	418·64	218·70	0
11	Total as at 1st January 1920 No 9 + No 10	$ 2991·19	6399·02	6745·91	3412·31	4843·59	3907·35	3865·03	4154·07
12	Total City Assessment	$ 185500	238500	238500	202725	163540	130574	127950	127950

Totals of No 5 1912 to 1919 inclusive 1912 to 1919 inclusive $ 15520·73
" " 9 " " " " " " " " " 24999·17
" " 8 " " " " " " " " " 17696·23
" " 11 " " " " " " " " " 36318·47
Difference between No. 5 & No 9 " " " " 14478·44
" " " 8 " " 11 " " " " 18622·24

$ 2086·88 paid in Taxes in the 1st Oct. 1912 and
$ 2808·21 " " " before " " 1913.
1st Oct. 1912 to 1st Jan. 1920 = 7¼ Years.
" " 1913 " " " " = 6¼ "
Interest on these amounts at 4% each 6 Months.
$1 at above rate = $ 1·766 for 7¼ years. 2086·88 x 1·766 = $ 3685·43
$1 " " " = $ 1·698 " 6¼ " " " x 1·698 = $ 4768·34
Total $ 8453·77

Note. It will be observed that Taxes are based on the Net value, as at the 1st Jan. of each year. There should have been deducted from that, the amount of 6 months interest and one half the taxes for the year. See No. 10 in Exibit "D"

PORTIONS OF L.S. 1 & 8 containing 56·775 ACRES sold by WALKER, BEATTIE & PEARCE to the ALBERTA STOCK YARDS Co. on the 1st JANUARY 1920. Consideration $2500.00 per Acre.

Statement showing what should have been the assessment based on the price sold for

Number	Year	1912	1913	1914	1915	1916
2	Mill Rate as at the 31st Dec. of each year. Being 10% discount for payment prior to the 1st Oct. plus interest for three months which works out:- "Mill Rate x 0·918	11·47	17·22	19·05	13·43	14·92
3	Cash Value per acre as at 1st January of each year, based on the price obtained for it on January 1st 1920 Viz $2500.00 per Acre. Allowing Taxes at Mill-Rate as per #2 and interest	$ 1197·36	1300·08	1418·86	1551·85	1690·3
4	Taxes per acre as at the 31st December of each year, being No 2 x No 3	$ 13·734	22·38	27·029	20·841	25·22
5	Taxes for 56·775 acres, area of whole.	$ 779·75	1270·62	1534·57	1183·25	1431·8
6	Total % to be added, based on 6% per annum from 1st Jan. 1913 to 30th April 1918 and from the latter date up to 1st Jan. 1920 at 8% per annum, not compounded.	43⅓%	37⅓%	31⅓%	25⅓%	18%
7	Amount No 5 x No 6	$ 337·89	474·37	480·83	299·76	257·74
8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117·64	1744·99	2015·32	1383·01	1689·6

TAXES AS DEMANDED BY THE CITY

9	Amount each year	$ 2086·88	4659·48	5136·48	2722·59	4104·7
10	Amount on basis of No.6 No. 6 x No 9	$ 904·31	1739·54	1609·43	689·72	738·85
11	Total as at 1st January 1920 No 9 + No 10	$ 2991·19	6399·02	6745·91	3412·31	4843·5
12	Total City Assessment	$ 185500	238500	238500	202725	15354

EXIBIT B.

RTIONS OF L.S. 1 & 8 containing 56·775 ACRES sold by
KER, BEATTIE & PEARCE to the ALBERTA STOCK YARDS Co.
the 1st JANUARY 1920. Consideration $2500.00 per Acre.

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m from 1st Jan. 1913 to 30th April 1918								
t 8% per annum, not compounded.	43⅓%	37⅓%	31⅓%	25⅓%	18%	12%	6%	
	$ 337·89	474·37	480·83	299·76	257·74	229·23	195·76	0
+ No 7	$ 1117·64	1744·99	2015·32	1383·01	1689·61	2139·52	3458·45	4147·69

S AS DEMANDED BY THE CITY

$ 2086·88	4659·48	5136·48	2722·59	4104·74	3488·71	3646·25	4154·04
$ 904·31	1739·54	1609·43	689·72	738·85	418·64	218·70	0
$ 2991·19	6399·02	6745·91	3412·31	4843·59	3907·35	3865·03	4154·07
$ 185500	238500	238500	202725	163540	130574	127950	127950

of 8% per annum, not compounded.

+ N67	$ 337·89	474·37	480·83	299·76	257·74	229·23	195·76	0
	$ 1117·64	1744·99	2015·32	1383·01	1689·61	2139·52	3458·45	4147·69

S AS DEMANDED BY THE CITY

$ 2086·88	4659·48	5136·48	2722·59	4104·74	3488·71	3646·25	4154·04
$ 904·31	1739·54	1609·43	689·72	738·85	418·64	218·70	0
$ 2991·19	6399·02	6745·91	3412·31	4843·59	3907·35	3865·03	4154·07
$ 185500	238500	238500	202725	163540	130574	127950	127950

1912 to 1919 inclusive $ 15520·73
" " " " 24999·17
" " " " 17696·23
" " " " 36318·47
" " " " 14478·44
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Total $ 8453·77

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	and from the latter date up to 1st Jan. 1920 at 8% per annum, not compounded.	43⅓%	37½%	31⅓%	25⅓%	18%
7	Amount No 5 x No 6	$ 337.89	474.37	480.83	299.76	257.7
8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117.64	1744.99	2015.32	1383.01	1689.0

TAXES AS DEMANDED BY THE CITY

9	Amount each year	$ 2086.88	4659.48	5136.48	2722.59	4104.7
10	Amount on basis of No.6 No. 6 x No 9	$ 904.31	1739.54	1609.43	689.72	738.8
11	Total as at 1st January 1920 No 9 + No 10	$ 2991.19	6399.02	6745.91	3412.31	4843.5
12	Total City Assessment	$ 185500	238500	238500	202725	16351

Totals of No 5 1912 to 1919 inclusive 1912 to 1919 inclusive $ 15520.73
" " 9 " " " " " " " " " 24999.17
" " 8 " " " " " " " " " 17696.23
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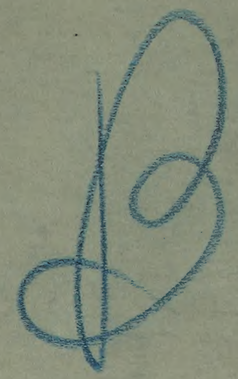

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